



No fee is believed to be associated with the filing of this document. The undersigned hereby authorizes the Commissioner to charge any deficiency of fees submitted herewith to deposit account number 19-5117.

Respectfully Submitted,

Dan Shifrin, #34,473
Swanson & Bratschun, LLC
1745 Shea Center Drive, Suite 330
Highlands Ranch, Colorado 80129
303.268.0066
303.268.0065 (FAX)

cc: IBM - Tucson

S:\CLIENT FOLDERS\IBM\TUCSON\TUC920030162US1\0162US1PRELIMAMEND.DOC